Previous references.

1887
~~109~~ .
(Sep. Rev.)

File No. 3

Serial Nos. 1-23

Later references.
S.R. 8 of 89
S.R. 17 of 91
S.R. 18 of 94

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-23

Major ~~Part~~ B. for July 1891

SUBJECT

Rules regarding the exercise of better check over the consignments of liquor sent from the Govt Distillery to the whole-sale Depots.

Sl. 20 The Compiler.

Notification No 185 Dt 24-1-88 sanctions certain Rules for the exercise of proper check over the consignment of liquor sent from the Govt Distillery to whole Sale Depots.

Sl 2 7 The Compiler

Notification No 145 Dt 23-8-89 sanctions additional amendments to the above Notification No 185 Dt 24-1-8

G. R. S. 58

~~APB 4,000 4-7-11~~

Sl 3. From Dy 7906/975

The Ex Commr.
No 2920/77 dated 10-1-1890.
submits for approval and publication a draft Notification embodying certain additional amendments to the Carnatic Rebendasti Rules.

The Ex Commr.
The Comptroller
The Dy Commrs of Districts.
Camp No 1113-22. Dt 24-3-90
Requests to report whether the instructions given in the above referred Notifications were carried out.

Sl 5. To

The Comptroller.
No. 1158. 24-3-90
Requests to Sanction the procedure prescribed in his letter No 1727 dated 27th August 1889.

Sl 6. From Dy 10257/1360

The Ex Commr.
No 1521/155 Dt. 27-3-90
States that the instructions contained in the Notifications Nos. 155 and 145 dated 24-1-88 & 23-8-89 respectively are strictly carried out.

Sl 7. From Dy 10374/714

The Dy Commr. Kadur.
No 674 dated 28-3-90
States that the instructions contained in the above referred Notifications are carefully carried [illegible]

Sl 8 From The Dy Commr Chitaldrug

Dy $\frac{10381}{535}$ No $\frac{526}{481}$ Dated 28-3-90

States that the instructions regarding the check over the consignments of liquor sent from the Govt Distillery to whole sale depots are duly carried out.

Sl 9 From The Dy Commr Shimoga

Dy $\frac{10385}{734}$ No $\frac{789}{736}$ 28-3-90

Reports on the better check over the consignments of liquor sent from the Govt Distillery to Whole Sale Depot

Sl 10 From The Dy Commr Mysore

Dy $\frac{10389}{1251}$ No 1134 Dated 31-3-90

States that the instructions contained in the Govt Notifications Nos 185 and 115 dated 24-1-88 and 23-8-89 respectively, are strictly carried out

Sl 11 From The Comptroller

Dy $\frac{507}{20}$ No 184 Dated 19-4-90

Submits explanations as to why the Treasury officers were instructed to forward the D.C.B Statements during arrack and Ganja Dy direct to the Excise Commissioner.

sl 12. From The Comptroller.

Dy $\frac{881}{44}$ No 409 Dated 5-5-90

Forwards the Statement of the amounts credited in the District Treasury from April 1889 to March 1890.

sl 13. From The Dy Commr. Tumkur.

Dy $\frac{945}{415}$ No 416 Dated 7-5-90

States that the instructions contained in the Govt. Notifications 185 and 145 are strictly carried out.

sl 14 From The Comptroller.

Dy $\frac{980}{53}$ No 472. 8-5-90

States that this office has no means of exercising proper check over the consignments of liquor sent from the Govt Distillery to Wholesale Depots.

sl 15 From The Dy Commr., Kolar.

Dy $\frac{1277}{86}$ No $\frac{459}{107}$ Dated 15-5-90

States that the instructions contained in the Govt. Notifications Nos 185 and 145 dated 24-1-88 and 23-8-89 respectively, are duly carried out.

Sl 16 From ... The Dy Commr, Hassan.

1744/110 ... No 111 Dated 28-5-90 ...

submits report on the receipt of arrack and ganja accounts.

Sl 17 From ... The Comptroller ...

Dy 1689/98 ... No 851 Dated 28-5-90 ...

States that the Chief Secy's Docket No 1158 dated 24-3-90 has been replied by his letter No 184 dated 19-4-90.

Sl 18. To ... The Ex Commr.

No 1404/214 ... 3-6-90 ...

Requests to submit the D. C. B Statements of arrack and ganja for certain months.

Sl 19 From ... The Ex Commr ...

Dy 2210/362 ... No 1390/53 ... 14-6-90

States that, pending the receipt of correct Treasury credits, correct returns in the prescribed forms cannot be rendered.

Sl 20 From ... The Dy Commr Bangalore

Dy 2315/158 ... No 193 Dated 15-6-90 ...

States that the instructions contained

contained in the govt. Notifications Nos. 185 and 145 dated 24-1-88 and 23-8-89 respectively, are duly carried out.

21 To The Comptroller.

Dy No $\frac{2516}{187}$ Dated 21-6-90

Forwards the Excise Commissioner's letter No $\frac{1390}{53}$ dated 14-6-90, with certain observations.

122 From The Comptroller.

Dy $\frac{2727}{145}$ No 1205 Dated 26-6-90

States that the Statements referred to in Sl 18 have been already submitted.

123. To The Ex Commr.
The Comptroller.
The Dy Commrs of Districts

No $\frac{5123-32}{\text{Cir. } 98}$ Dated 28-7-91

Issues revised instructions prescribing checks to be exercised on the D. C. B accounts of the arrack Revenue and authorizes the Comptroller to entertain an establishment for the audit of arrack accounts.

T. V. Ramaswamy Iyengar.

SECTION S. R.
FILE NO. practical
SERIAL NO. in his Memorandum

Notes by the Excise Assistant missioner on the working of e Rahadary Rules, animadverted on by the ise Commissioner in his Memorandum ted 21st January 1897.

A Rahadari is issued with the liquor hich declares and validates the issue of a ain quantity of liquor from the Government istillery to the Wholesale Depôt.

The Cask is numbered, the quantity is cified with the strength, the name of the der, or manner of Conveyance or both and the time within which it should reach its destination, and the place it is consigned to.

(c) The Amildar is advised of the des = patch of the Consignment and of the foregoing details, and thus expects the arrival of the Consignment.

(d) In transit all officers of Government have a right not only to halt and check the Consignment but bound to attach the same if grounds exist therefor. This order should be strictly enforced. It is a dead letter now.

(e) On arrival, the Taluq authorities first Compare the Rahadari with the advice to identify one with the other and both with the Consignment on the heads in (b). The objects are two fold, first to see if the liquor is contra = = band or not. This is determined by the particulars given in the Rahadary agreeing with the advice, and both with the details noted on the Consignment, viz: the number on the Cask, the Contents in gallons and drams, the place Consigned to, and the time. In the second instance to see that more Casks or bottles of liquor are not sent than advised and covered by the Rahadari of

It will thus be seen that if the Distillery Officials sent 1000 gallons of liquor undeclared to the Salaam Officials and Government, the fraud would readily detected by the Salary authorities under rules. To effect such a fraud the difference 1000 gallons would have to be got over. This would be taken (carried) in 4 casks. A thousand gallons be stored in 19 casks and as large a number as 4 or even a much smaller number, as a single cask, or bottled, sent over the counter would be attached ex-vente, from use at the Salary. This is the reason why the Revenue check ex-vente and that both the Distillery and the Shipment should be sent to the Salary Office. I made personally explained and to the Salaam Revenue Officer on this point, but I have not felt to place the correspondence here but it was the Distillery Officials attempted to be dishonest, act in collusion with the Contractors staff, orders of Government which enjoin on the Revenue to make periodical visits and take stock at short intervals or later tend to the detection thereof. It is important that Revenue should attend to note.

3. The Excise Commissioner states the liquor can be issued only with ex-vente. This is unfair to Government, for, as soon as the liquor passes the Distillery gate, the duty is to be levied and is booked against the Contractors. The removal thereafter is a more important matter which I shall touch on in detail further on. This being admitted it is nothing to Government whether the whole of liquor booked out be was stolen ex-vente. The loss that of the Contractors. This was clearly explained the Contractors in my docket No. 520 dated 16 October 1890 (Copy enclosed). The Collector, 15 the Contractors have a remedy at law to protect their interests, as therein explained.

4. I now come to the question of sales. The objec

ject of these seals with the explanation given in
and I appears at first sight to be a superfluous
precaution. But I would here explain that particular
precautions are taken in affixing the seals. A cavity
is countersunk between the bung and stave in which
the bung is affixed. The melting wax is dropped in
and the Government seal impressed thereon. Finally
a tin plate is laid over the seal and nailed on the cask.
It has since been found necessary to convert the up-
right edge of the groove from thus ⌊ to assume
an obtuse angle thus ⌊ to prevent the wax rising
by moisture and heat &c bodily from the cavity. The
same precautions are adopted at the tap-hole
made in the head of the cask, the jaw of which is
first cut taunt with the board, and not allowed to
protrude as was the case before. The object is to
ensure the liquor being taken at the strength it
was issued from the Distillery to the Depôt, so as
to secure the duty leviable on that strength
being recovered and any fraud perpetrated with the
liquor being traced by the Excise Department and
Carts brought home to the depôt officials, or the
carrier as the case may be; and, finally, to
protect the retail dealer against the fraudulent
acts of the Whole Sale Dealer. The contents of the Cask
are thus, as far as possible, protected against fraud
at this point. If any one took all the liquor or
any part of it away, it does not, as above stated,
affect Government. But if the part removed
is replaced for instance with water, Government
would be the loser to the extent of the percentage of
water so added. Such fraud if perpetrated by the
Cartmen or others riding the Cartmen, or Carriers
would be readily detected by the Amidar when
examining the seals at Whitehall, the Amidar has
just reported to me that the seals appeared tampered
with. The Amidar opened the Cask and ascertained

bottles of liquor to be tested by the Excise officials. This has been done at other places also. You will thus see that the comparison made by the Amildar carries more weight with it than to discover a simple clerical error. My opinion is the Rahadari Rules so far, if properly understood and carried out afford very good safe-guards to protect both the Contractors and Government interests - a few contingencies excepted, and for which the Rules are not to blame. -

5. I now come to the question of time entered in the Rahadari. A great deal hinges on this, as also, in the interval which elapses between the delivery to and return of the pass by the Whole Sale Vendor to the Salt authorities. For this purpose so many days are allowed in transit. On arrival, the hour and date are entered and the time and date of its return from the Depôt to the Amildar. The return should be effected at once, for check. The object of these precautions is to preclude the same Rahadari being used a second time or of tener. My own opinion is that both the Rahadari and the advice should remain in the custody of the Amildar or at least in that of the Salt Havildar till sent to the District Office. They should not be handled by any of the minor subordinates in either Salt or District or any office through which they pass. -

6. It is decidedly objectionable that the work in the District Office should be delegated to a Clerk. The Excise Revenue is a very important factor and is second only to the Land Revenue, this duty should therefore devolve as in the Kaira District, on the Head Accountant who should check the Salt Parties with the Rahadari and prepare the District Abstract therefrom whence the accounts of the Excise Vault Commissioner are

arrive, the quantity given therein should be compared by the District Sheristadar with the abstract prepared by the District Office Head Accountant and the money of Revenue given in the Abkari accounts verified with the entries entered. The District Office has then the vouchers, the Taluq Patties and the District Office Sheristadar to check the quantity and money entered in the Abkari accounts. It is not necessary to give the money value for each depôt and Rahadary. It will take much time and trouble to compute and check. The District Totals now given suffice for all practical purposes. The District Office then note the quantity and money in the Revenue Returns sent direct to the Diwan's Office, which is thus afforded an independent and ready means of checking and verifying the accounts sent through the routine channel by the Excise Asst. Commissioner to the Excise Commissioner and Government. If this is not done now in any District, it should be done as was the case before.—

It is with deep regret, I have to note here that the Excise Commissioner must have been misinformed by his Office as to the work performed by me as Excise Asst. Commissioner in the Excise Commissioner's Office. I beg respectfully to state that neither under the Deputy Commissioner nor under the Officer in charge of the Central Excise Arrangements, nor on the formation of the Excise Commissioner's Office, did I compare the original Rahadarries with the accounts sent in by me or verify the particulars required in connection with the Rahadarries as required under Rahadary Rules. This work was done by the Accountants, Head Munshi and Sheristadar of the Excise Commissioner's Office for and on behalf of the Excise Commissioner as intended by Government when the Rules were framed in their Notification No. 145 dated 23rd August 1887,

and the Rules framed and got Government to publish
them to check frauds, one of which was to preclude
me from handing my own accounts and the Vouchers
on which they were based. In some instances later
the Rahadavies were sent direct to me from the
Board's, and as they were ordered to be checked and
sent direct to the Excise Commissioners, the District
Office was thus left totally in the dark as to the exact
Excise Revenue of the District and thus placed at the
mercy of the Excise Department. I may here add
that the Rahadavy and its Counterfoil stand in
the light of the Cheque and Counterfoil of a bank. The
Counterfoil is the guarantee that a cheque has
been drawn. When the Cheque has been presented
and paid at the bank, it supports the payment. If
the bank got a hold of the remitters accounts or
Counterfoils, or vice versa it will be seen that the
perpetration of fraud would be easy. I may further
state that the quantities issued between one month
and another vary Considerably, and for the past
years the fluctuations between one month in one
year, and the same month of any preceding
year, are most striking. There is also a large
margin left over the guaranteed amount upon
which Duty is levied. This surplus too is large when
compared with one year and another. I have a
Wholesale Depôt accounts and the Retail shop
accounts. If then I were to get back my own cheque
that is the Rahadavies and my own accounts
and having the Distillery accounts at my disposal
the ~~Remedy~~ ready means of committing large and
very serious frauds would be afforded. This can
readily effected by manipulating my accounts
and tampering with the Original Rahadavies
sent to me & both so as to reconcile the two and
cover the fraud. As the list now has been
passed out of the Distillery and Consumed
the difference of Revenue could thus be disposed

of among those interested therein. The Excise
Asst. Commissioner and the Contractors would
be the only persons who would be concerned; It
would not require; or be prudent to take all the
Whole Sale Dealers and Excise staff directly into
their Confidence. Their silence could be obtained or
secured when deemed necessary or expedient.
A general liberal-handed deal would perhaps
also have its weight. For the fall of arrack
Revenue many Specious arguments can be
readily adduced, and this has been done with
apparently very good effect in Bangalore and
elsewhere, while recent investigations clearly
indicated that the Excise Revenue had suffered
as the Revenue authorities were hood-winked,
and assigned some such plausable reasons
as the seasons &c: as the Cause thereof. My
Contention involves a principle of the most
vital importance to the interests of Government.
I have studied the whole subject carefully and
what I have urged is not to shirk a day's
work mouthly but from simple conscientious
motives. As Government framed the Rules
at my instigation; I would most earnestly
suggest my representations may be placed
before Government and the decision left to
Government. Hoping Commissioner &
may have the utmost faith in me and my
fellow gentlemen in the respectable position
of the Arrack Contractors would not subscribe
to any scheme of the stamp indicated,
but "keeping myself" and it behoves the
State, as well as the individual, to take the
necessary precautions to protect the interests
involved in any measure and this I submit
in view of its formidable magnitude. The
remedy is one dictated by prudence. Pending
the required step being decided on, I solicit
permission

permission to adhere to the procedure heretofore
adopted and to be kindly allowed to send back the
accounts and Rahadaries to your office for check
and disposal on the lines indicated in para 6
these notes. Col: Campbell who has given the
subject his best consideration has also adopted
the same course. This step will then effectually
secure the three fold and independent check
prescribed by Government (1) at the District
office, (2) at the Excise Commissioner's Office
and (3) at the Durwan's Office over my accounts
and the Rahadaries issued from the Government
Distillery by the staff under the immediate
control and Supervision of the Excise Assistant
Commissioner and over that officer's reports
of the investigations and scrutiny exercised by
his Executive staff on the accounts of the Whole
sale Depôts and Retail shops, with each other,
and the Distillery accounts being all achieved
in the best and most prudent way and as I
finally believe, it was intended by Government
to be given effect to under the Rules framed
in this behalf. —

5. Adverting to para. 14 of the Excise
Commissioner's Memo, I beg to state that
with the concurrence of the Contractors and
the approval of the Excise Commissioner, the
Wholesale Vendors are now made to keep a
regular Cash account showing the receipts
and expenses incurred at the Depôt. A
ready insight is thus now afforded of cheques
issued by Branch Committees. These accounts are
checked by the Supervisors, and on my tours
I have verified these Cash balances. I am
now in communication with the Contractor
to remove irregularities discovered at my
visits and to induce them to make the Whole
sale Vendors produce these Cash accounts

to a

with the Druid and the Challans, receipts prescribed by Government, to the Amildar when payment are made at the Treasury. As this will be to the interest of both Government and the Contractors and such a check will prove very beneficial, I would strongly urge, Government be moved to legalize the same and thus enable its being enforced and frauds punished under the Excise Laws by making the Rule one of the Conditions of the Wholesale Licence.

9. With reference to para 15 of the Excise Commissioner's Memo I may here state that I was sent to the Comptroller by order of Government and in consultation with Col Campbell, it was arranged, that the Comptroller was to direct the Treasury Officers to obtain the Challans prescribed by the Dewan, on this occasion with a Patty from each Taluq Treasury. An abstract was to be prepared by the District Treasury Officer, after check of the Taluq Patties with the Challans. This abstract the Taluq Patties, and the Challans were to be sent to the Comptroller. The Comptroller was to prepare a Certificate of Cash receipts for the whole Province and send it to the Excise Commissioner. The Contractors were to produce their accounts on the dates fixed by Government supported by the Challans sent to them by their Wholesale Vendors, for all payments made by them into every Treasury for both Spirits and Toddy. The total payments made by the Contractors for all the Districts taken together would thus tally with the Comptroller's Certificate of Treasury Credits for the whole Province. The demands against the Contractors under every head is given in the Accounts sent to the Excise Assistant Commissioner in detail and the Dewan directed the balance be struck

the Excise Commissioner and the difference
aid by the Contractors be recovered under the
les in force. The Excise Commissioner should
int out any difference existing between the
omptroller's Certificate and the Contractors
ccounts to the former and obtain the necessa
xplanation and rectification by the Treasu
fficers through the Comptroller and not direc
rom Treasury Officers and effect a settlemen
f this difference thereafter and not keep the
Months Accounts unadjusted on this score for
n indefinite period. I personally brought to the
Dewan's notice that these instructions were not
given effect to properly and that it was of
primary importance that the accounts
from the outset should be audited by the
Comptroller and a correct balance struck
struck, after eliminating all extraneous
items and arrears of dues paid by the late
Contractors, on the Comptroller's Certificate
be accepted. These points as far as I am
aware are now under the Dewan's consideration
10. I entreat a copy of these notes may be
kindly asked to be submitted to the Government
for orders by the Excise Commissioner with
such remarks and suggestions as he may deem
fit to make thereon and also permit me to offer
such further information on the several points
raised as the Dewan may be pleased to require
so that a ready, early and practical settlement
of the matter may be effected, and the required rules
published for the guidance of all concerned on this
and other points of the Excise administration, of
which a draft has been prepared under the
Dewan's orders and printed, and is now ready
for his approval.

"Copy"

Signed J. G. McDonnell
Excise Asstt Commissioner
in Mysore

for Excise Asstt Commissioner

From

The Excise Asst. Commissioner
in Mysore

To

The Deputy Commissioner
Kadur District.

Sir,

In reply to your docket No. 33 dated 6th instant I have the honor to state that the Government framed the Rahadari Rules to (I) effect a check over the liquor sent and (II) over the Distillery accounts.

2. The liquor is consigned to the Amildars direct and in proof that it is not contraband it is covered by a Rahadari. Government have directed that these Rahadaries should be collected by the Amildars and sent with a Patti to the District Office to be there carefully checked to see that the Rules prescribed are strictly observed. The Taking parties are checked and a District abstract prepared. This is compared with the accounts sent by me to Deputy Commissioners. The amount given in my accounts should be entered in the District Revenue Returns. It is the District demand. To simply shelve my accounts without utilizing the figures in the manner indicated will serve no purpose. These are the 1st check prescribed by Government and cannot be modified by any one without the approval of Government under the Rahadari Rules. They are of primary importance.

3. Prior to the appointment of an Excise Commissioner, first the Deputy Commissioner of the Bangalore District, and Secondly as Officer in Charge of the Central Excise Arrangements, effected the 2nd check prescribed by Government between my accounts and the Rahadaries issued for the whole Province, which were sent to that Office to attain this end, by other District Officers. -

4. After the formation of the Excise Commissioner's Office the work of the Deputy Commissioner and officer in charge of the Central Excise Arrangements Bangalore was delegated to the Excise Commissioner and Government went a step further and prescribed a 3rd check in the Dewan's Office.—

5. The action taken by Colonel Campbell in re-calling the Rahadaries and checking them in his own office was therefore quite correct as it is decidedly irregular and an act unheard of in any branch of the Public Service to ask an Officer to check his own account with his own vouchers. The orders of Government especially on a point on which the whole Excise system rests cannot be set aside without the special sanction of Government. If the Excise Commissioner has certain views on any points antagonist to the Rahadari Rules published by Government he is at liberty to place the same before Government with the "notes on the practical working of the Rahadari Rules" sent by me, and Copy of my Circular letter No. 2522-29 dated 20th March 1897 to Deputy Commissioners in which I fully explained what was the object of the Rahadari and wherein such data will be useful. This information has nothing whatever to do with the Rahadari Rules framed by Government but was put in on departmental grounds at my solicitation by Colonel Campbell. It will also afford the Amildar a ready means of checking stock as ordered by Government at the depôts, at any time, especially when stock arrives.

6. Under these circumstances I solicit the course adopted by Col: Campbell when Deputy Commissioner after due and careful consideration may be ordered to pending modification of the Rules by Government if so deemed necessary eventually.

Note
After perusing
from Mr McDonnell
& put to Mr Stephens

24
29

SECTION S. R
FILE No. 3 of 84
SERIAL No.

Memo.

From the accompanying papers which I have read and from the information which I have obtained from the Excise Department, I find that the procedure adopted in the matter of checking the Rahadaries issued from the Central Distillery along with consignments of arrack, settling the demand against Arrack Contractors, and checking accounts of receipts into the several treasuries on account of Spirits & drugs is as follows

Checking Rahadaries

2. Rahadaries issued from the Central Distillery in each month having been

Compared according to

rules & scored across
with the word "Cancelled"
written thereon, are
collected & sent in a file
to the District Office by
the Amildars with a
"Patti" showing the Nos of
Passes, & the quantity & strength
of liquor vd.

3 The District Office
receives direct from the
Central Distillery an abstt
statement showing the
strength and quantity
of liquor issued to each
depôt in each Taluk of
the District & the total
in money value of the
same for the month.

4 The Taluk Pattis & the
Cancelled Rahadaries
are compared by the
[illegible] Officials with

Setup as a
Statement
as Sample
Pattis

the Abstract statement
received from the Central
Distillery & all the files
& cancelled Rubadaries
are then transmitted
with or without an abstt
statement for the District
to the Office of the Excise
Comr where they are
examined & compared
with the detailed Provisn
Register of issues received
from the Central Distillery
after the close of each
month.

5 The work of checking
in the Excise Comrs Office
appears to have been done
after the creation of the
Office, by a set of officials
known as "District Office
who joined it with the
Excise Asst Comrs from
the Bangalore District Office
& were working under that

Yorce. The Asstt. Comr
was preparing necessary
orders to the District Officers
on the results of such
examination, calling
for explanations & asking
for supply of omissions
if any, & getting them issued
after being passed & signed
by the Excise Comr. After
obtaining necessary
information from the
assistants the Rahadaries
used to be examined again
by the Shenistadar or
Head Munshi of the Excise
Comr's Office & submitted
to the Dewani's Office
with an analysis of
results signed by the
Excise Comr.

6. Since the issue
of Govt. order dated 14th
Augt. 1890 the "District
Officers" & other Officials

1895

who, tho' in the Excise Law
Office were working chiefly
under the Excise Apptt Comrs
have been exclusively
placed under the orders
of that Officer who is directed
ted to do the Excise work
of the several Districts
under the orders of the
Comrs. So the comparison
made by the Assistant Commissioner
of Cancelled Rahadaries
with the Provincial detail
Register has apparently
ceased & such examination
appears to be now conducted
by the Sheristadar & Head
Munshi of the Excise
Comrs Office only.

7. With reference to the
Govt order quoted above
the Excise Comr issued
me on 23d Septr/90 directions

that the checking of
Rahadaries in the Districts
should be done under the
supervision of the Excise
Asstt. Comr. who, however
objects to it on the ground,
that for the several
reasons given by him,
such a procedure leads
to the commission of
any amount of fraud.
The views of the Asstt Comr.
seem to be concurred in
by the Dy Comrs of Kadur
& Chitaldrug. This question
seems to be under warm
discussion between the
Excise Comr, Asstt Comr
& the Distrct Officers &
is likely to come ere long
before the Government
for decision. Probably
owing to this cause
the files of cancelled Rahada

have not been received
in the Dewan's Office
from the Excise Court
since July 1890 upto
date. A Docket calling
for their immediate
submission with an
explanation of the cause
of delay has been addressed
to that Officer.

8. The check & examination
of Rahadaries in the
District Office seem to
be confined only to the
total quantity of liquor
of various strength issued
to the several Kotis in the
District, with reference
to the Taluk Patties &
the Abstract statement
furnished by the Central
Distillery, but not to
the money value thereof
which forms an important
item in the monthly demand

against the Contractors.
In fact the District
Officers seem to be not
required to give their
attention to it as there
is no information or
account in their Office
with which to compare
the amount & check it.

9. Payments are made
by the agents & of the
Contractors into several
treasuries upon challans
which they present to the
Treasury Officer in
triplicate; two of them
after being duly receipted
are returned to them
while the 3d is retained
in the Treasury & sent
as voucher for receipt
to the District Treasury
along with the daily
A/c. Account. A statement

Settling demand
against the Contractors
& checking receipts on
account of spirits & drugs
in the several treasuri

Called B. Statement is
prepared in the District
Treasury showing the
particulars & totals of sums
payments by dates & sent
direct to the Excise Comr.
After the receipt of the
Monthly Cash accounts
from the District Treasury
Officers a statement of all
credits under Arrack and
Ganja is prepared in the
Comptroller's Office & sent
to the Excise Comr.
The receipted challans
which the Contractors
receive from their agents
are produced by them
before the Excise Comr
on a fixed date in each
month, when that Office
settles the demand & strike

A-Yearly Income
& Exp - monthly

Calendar
month

26

balance against them after deducting from the amount due the total amount of payments made by them as per above vouchers which can be compared with the B statements received from the Distt. Treasuries & the statement of credits furnished by the Comptroller.

10 If, in the course of the Examination in the Excise Com.rs Office, of the District Treasury reference with his own accounts as regards the payments made by the Contractors, any discrepancies be found as to any part of the payments being credited erroneously to wrong heads of a/c. the

same will be intimated to the Treasury Officers thro the Comptroller & errors got rectified in due Course.

11. It will be seen from the above that the only Officers which have got the materials to check the payments made by or on behalf of the Arrack & Ganja Contractors are those of the District Treasury Officers and the Excise Court. The Comptroller simply accepts the credits shown by the Treasury Officers in their Monthly Cash accounts & has no means whatever of checking them unless some new procedure be ordered to be introduced entailing the entertainment of some additional

I don't think that the Govt. needs an Appl. to Table B - The new procedure, if at all, should for the Distillery authorities & present their defrauding. There is a Govt. Order which contains

16/5

establishment as stated
in his letter No. 184 D/19th
April 1890.

12.. Here it has to be
brought to notice that
there are no materials
whatever in the Demand
Office to check the D. C.
B. statements received
monthly from the Excise
Court, especially in regard
to the "Collection" therein
shown. The Demand
Collection & Balance statements
received from the Districts
contain no information
regarding Arrack & Gunja.
It is true that all information
connected with the demand
& balance against the
contractors is available
only in the Office of the
Excise Court, and the Distt
Officers have not the means

Must be observed
by comparing the Confirmation
Cert: issued in the
same manner as in
the case of M's Cert: of
Grants in Land Rev.
D C B acc.

of Knowing them. But
there are certain items
of Provincial Revenue
such as Stamps, judicial
Fines &c. for which no
demand can be previously
raised nor any balance
struck. The actual realizations
credited in the Treasury
accounts are shown
in the District Demand
Collection Balance statement
under the heads both
"demand" & "collection".

The cancelled Rabadars
received from the Talukas
& the abstract statement
of issues of liquor received
from the Central Distillery
furnish the District Office
with the whole material
for ascertaining the
demand to the extent of

Yes. I would attach more
value to the abstract
Statement than to the
Cancelled Rabadars;
though if the latter show
a larger quantity or more
items within the same
term of time I would take
it matter for enquiry.

X

the Treasury value of the
total quantity of arrack
supplied to the District
during the month; this
could without any harm
be shewn under the head
"demand" while under
"Collection" the amount
credited in the Treasury
Accounts as per B. statement
forwarded by the Treasury
Officers to the Excise Cmrs.
can be easily ascertained
& shown by the District
Officers. with the Treasury
Officers' certificate
to the whole amount
shewn under the head
"Collection" in the District
D. C. B. statement under
various items of revenue.
this return will furnish
the Dewans' Office with
which does not now exist.
It is the

I had thought so. Pl.
see under speed for
the Acct Dept in a
different sense. ▽
please consider further
JL

D. C. B. statement submitted
by the Excise Comrs. whose
information will be reliable as regards
the correctness of the
demand for the Province
& the several Minor heads
to which the Collection
should be credited & also
the outstanding balance
against the Contractors.

13. If the adoption of the
above course be approved
of by Govt the Dy Comrs
may be requested to
insert hereafter in their
Jamma Vassul Bakee
accounts the "demand"
on account of arrack
supplied to the Dt from
the Central Distillery during
the month according to
its prescribed value & the

"Collection" according to
the credits made in the
Treasury accounts as
per B. Statement sent to
the Excise Deptt. by the
Treasury Officer who
should be ~~appointed~~
directed by the Comptroller
to furnish the Dy Comrs
also with a copy of the
same daily certified.
This will avoid any
additional labor being
thrown on the Comptrollers
Office Establishment or
giving any addition to it.
14 While the cancelled
Rahadaries sent by the
Talukdars & the abstt. statement
of arrack issues sent
by the Central Distillery
afford materials to the
Distt. Office to fix &
check the demand for
the Distt. however much soever

"I see no objection to this order in as far as it is concerned giving the Accountant Genl's Office further time"
Deputy Secretary

at variance it may be
with the correct demand
given for the Province
in the Excise Comrs. return
the Challans received
by the Treasury Officer
along with the Taluk
& accounts in support
of the payments made
on account of arrack
will be a check on the
collection.

30th April
1891

A. Raghavendrachar
A.C.

SECTION S. R.

FILE No. 3 of 87

SERIAL No.

Submitted Sir,

I. The Comptrollers Cash accounts are for the Calendar months.

II. You ordered him to get in accounts specially to enable him to send the required certificates of credits according to the Abkarri Agreement viz from 16th of one to 15th of the following months. He did so and these Treasury Officers accounts unsupported by Taluq Pattis and Chellans are now rendered. The Comptrollers Office alone should check and see that all the credits are brought under the proper heads rectify and send them Correct not the Excise Commissioners Office.

III. The Comptroller Can't grant a Certificate of credit unless these Taluq Pattis, the Chellans and the District Treasury credit accounts are in his hands. None other should handle them.

IV. The Excise Commissioner must check the Contractors account with the Chellans presented by them total and compare with the Distillery accounts and strike a balance of amount due. When the Comptrollers Certificate reaches him, if properly checked

cannot be impeached. If however there be a difference the Excise Commissioner's Sheristadar or accountant from his office should be sent up to the Comptroller's Office to find out the cause of difference and the Comptroller should then rectify it. The Comptroller should not let out of his office the Cash accounts and the Vouchers received in his office. When the Offices are removed to Mysore the Contrs. accts. can be sent for comparison & Check to Comptroller who may audit like and then Bill rectify errors if any exist or explain it if necessary.

V. The Comptroller wants to clerk this work as it is responsible but you told him he must do it. He wants additional aid. Let him have it. But not a hand in Rs. 30 or 35. His audit Manager Mr. Barrow should get a personal allowance to do this extra work say Rs. 50 or 100 and given a clerk and Rs. 30 to help him. 14,00,000 are involved in this matter also 2,00,000 for Toddy and Rs. 14,000 for Ganja. Estabt Savings amt to Rs 16,000 - What is done shd properly & effectually done.

VI. All Cash accounts of receipts should be checked in the Comptroller's Office and certified

VII. All account business should be done in the Excise Commissioner's Office. The Dewan's Office should see that there are no arrears and insist on the simple rules

laid down being enforced. An
other course will end the fra
ere long. I printed these
rules for your approv
The matter is one of the
most vital importanc
to the Geese Run - & I trust
you will see it may be
carefully considered & dis
-posed of once for all.
Yours

6/7/91

24 Jany 1888.

No 185

SECTION S R

FILE NO. 3 of 84

SERIAL NO. 1

Notification.

Under the provisions of section 55 clause (G) of the Excise Act (XXII of 1881), His Highness the Maharajah's Government hereby sanction the introduction of the following Rules for the exercise of proper check over consignments of liquor sent from the Govt Distillery, to wholesale Depots and the disposal of the Rahadaries which accompany them.

1. Every consignment of liquor will be covered by a Rahadarie* in duplicate the original being left with the Cartman, the duplicate being sent on to the Amildar of the Taluk, where the wholesale depôt is situated, and the Counterfoil being retained in the Distillery Office.

must be found

(for approving connection)

* See Form A ~~annexed to these Rules~~.
will be sent herewith

The cart with liquor and the Rahadaree must first be taken to the Amildar, if the Depot is situated at Taluk Head Quarters, or to such other official as the Amildar may delegate, if the Depot is in any outlying town in his Taluk.

3. The contents of the Rahadaree should be compared with the duplicate copy received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined.

4. The date and hour should then be recorded on the back of the Rahadaree under the signature and designation of the Official appointed by the Amildar for this purpose, and the Consignment then passed

on

on to the Depôt to be there booked.

5. The Rahadari should at once be sent back by the Depôt wholesale Vendor to the Government Official appointed by the Amildar who should see that the wholesale Vendor has noted underneath the Taluk Official's endorsement "Contents received and booked with the date and hour of receipt at the Depôt.

6. All the Rahadarees thus collected during the month should, on the 1st of the following month, be brought with a "Patti" giving name of Depôt, No. date and contents of pass (Gs - Drs) to the Amildar, who will, after satisfying himself that the instructions given above have been fully complied with, score the Rahadaree

across

across thus - X in red ink from end to end, write the word "Cancelled" across the face of each pass under his seal and signature, and send the Patti and the cancelled Rahadarees on to the Deputy Commissioner of the District.

7. On receipt of these at the District Office, the Contents given in the "Patti" should be compared with the abstract account of issues of liquor from the Distillery sent by the Special Assistant Commissioner, Abkari & Excise, monthly to each Deputy Commissioner, and the "Patti" and the file of Cancelled Rahadaries then sent on to the Deputy Commissioner, Bangalore District.

8. As the Rahadarees

are

are received at the Bangalore District Office, they will be compared with the detailed accounts rendered for the whole Province by the Special Assistant Commissioner and retained as vouchers till six months after each Contract has been closed, when they may be destroyed.

9. When Consignments are received without a Rahadare the liquor should be attached and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the Wholesale Vendor, intimating particulars to the Special Assistant Commissioner, Abkari and Excise, at Bangalore, who will send a duplicate of the Rahadaree.

10. If the contents (Gls. and Drs, N.o and place) as given in the Rahadaree do not substantially tally with those noted on the Cask; the liquor will be sent on to the Depôt with the same precautions which are required to be taken under Rule 9, to be there examined either by the Amildar himself, or by any other Officer appointed by him; and a report of such Examination should be forwarded by the Amildar to the Special Assistant Commissioner.

11. The Deputy Commissioners will give such of the Police Officers and Revenue Officials drawing Rs: 10/- and above, as are invested with

with the powers of Excise
Officers, under Dewan's
Notification No. 68 dated
8th July 1884, to understan
that it is their duty to
see that liquors or drug
when taken, are covered
by a Government Rahd
dareé, and that if they
are not so covered, the
should hand the parties
in possession of such
liquors or drugs, over to
to the nearest Police
Station for disposal
according to law.

By Order.

(Sd) C. Madhoh

Under Secretary

24/1

—

ofe District
Commissioners

ppies, Mysore Gazette p
ateur in Kannada for
300 copies. Letter Mic

No. 185.—Under the provisions of Section 55, Clause (*g*) of the Excise Act (XXII of 1881), His Highness the Maharaja's Government hereby sanction the introduction of the following rules for the exercise of proper check over consignments of liquor sent from the Government Distillery to wholesale depôts and the disposal of the rahadaris which accompany them :—

1. Every consignment of liquor will be covered by a rahadari in duplicate, the original being left with the cart-man, the duplicate being sent on to the Amildar of the Taluk, where the wholesale depôt is situated, and the counterfoil being retained in the Distillery Office.

2. The cart with liquor and the rahadari must first be taken to the Amildar if the depôt is situated at Taluk Head-quarters, or to such other official as the Amildar may delegate if the depôt is in any outlying town in his Taluk.

3. The contents of the rahadari should be compared with the duplicate copy received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined.

4. The date and hour should then be recorded on the back of the rahadari under the signature and designation of the official appointed by the Amildar for this purpose, and the consignment then passed on to the depôt to be there booked.

5. The rahadari should at once be sent back by the depôt wholesale vendor to the Government official appointed by the Amildar, who should see that the wholesale vendor has noted underneath the Taluk official's endorsement "Contents received and booked," with the date and hour of receipt at the depôt.

6. All the rahadaris thus collected during the month should, on the 1st of the following month, be brought with a "Patti," giving name of depôt, No., date and contents of pass (Gs.—Drs) to the Amildar, who will, after satisfying himself that the instructions given above have been fully complied with, score the rahadari across thus ✕ in red ink from end to end, write the word "Cancelled" across the face of each pass under his seal and signature, and send the patti and the cancelled rahadaris on to the Deputy Commissioner of the District.

7. On receipt of these at the District Office, the contents given on the "patti" should be compared with the abstract account of issues of liquor from the Distillery sent by the Special Assistant Commissioner, Abkari and Excise, monthly to each Deputy Commissioner, and the "patti" and the file of cancelled rahadaris then sent on to the Deputy Commissioner, Bangalore District.

8. As the rahadaris are received at the Bangalore District Office, they will be compared with the detailed accounts rendered for the whole Province by the Special Assistant Commissioner, and retained as vouchers till six months after each contract has been closed, when they may be destroyed.

9. When consignments are received without a rahadari, the liquor should be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the wholesale vendor, intimating particulars to the Special Assistant Commissioner, Abkari and Excise, at Bangalore, who will send a duplicate of the rahadari.

10. If the contents (Gs. and Drs. No. and place) as given in the rahadari do not substantially tally with those noted on the cask, the liquor will be sent on to the depôt with the same precautions which are required to be taken under Rule 9, to be there examined either by the Amildar himself or by any other officer appointed by him; and a report of such examination should be forwarded by the Amildar to the Special Assistant Commissioner.

11. The Deputy Commissioners will give such of the Police officers and Revenue officials drawing Rs. 10 and above as are invested with the powers of Excise officers, under Dewan's Notification No. 68, dated 8th July 1884, to understand that it is their duty to see that liquors or drugs, when taken, are covered by a Government rahadari, and that if they are not so covered, they should hand the parties in possession of such liquors or drugs, over to the nearest Police station for disposal according to law.

No 145 of 23 August 89.

Notification

SECTION S. K

FILE NO. 3 of 87

SERIAL NO —

The following amendment of the Rules (published with Notification No 185 dated 24th January 1888) for the exercise of proper check over consignments of liquor both from the Govt. Distillery to Wholesale depots and the disposal of Rahadaries which accompany them; having been sanctioned by the Govt of H.H. the Maharaja, are hereby promulgated for general information —

I. At end of Rule 7, for "and the file of cancelled Rahadaries then sent on to the [redacted] Dy Commissr Bangalore District", substitute the words "and the file of cancelled Rahadaries then sent on to the Excise Commissioner" —

II. For Rule 8, substitute the following:-

"8. As the Rahadaries "are received at the Excise

Commissioner's Office, they will be compared with the detailed accounts rendered for the whole Province by the Special Assistant Commissioner and the whole file of Cancelled Rahadaries for each month should be submitted by the Excise Commissioner to the Dewan's Office, with an analysis of results. The file, after being carefully scrutinized and checked in the Dewan's Office, will be returned to the Excise Commissioner who will retain the Cancelled Rahadaries as vouchers till Six months after each contract has been closed when they may be destroyed.

By order

23/8/89

Chief Secy

To. The Compiler, Mysore Gazette. for publication in the Gazette

Copy to Excise Commr. — No 4179 of 23-August/89
435 28

P. I in month's Dewan's Diary } attested to

Office Memo

The work of checking and scrutinizing the accounts of issues of liquor with Rahadaries after their receipts in the Dewan's Office under the Rule sanctioned by this day's Notification will be entrusted to Asst Comr Mr Krishna Row, who will submit the result of his Examination every month to the Dewan with the Excise Comrs Analysis

* for which a Statement from the Preventive Establishment

23/8/15

give his personal Careful attention to this work which involves Secrecy & Revenue to a large extent

1889

The Compiler Mysore Excise Commissr

23 August 1889

28

No 145

4179/435

...tion 38, Clause (g) of the Excise Act ...ja's Government hereby sanction the ...xercise of proper check over consign... Distillery to wholesale depôts and the ...hem :—

...e covered by a rahadari in duplicate, ... duplicate being sent on to the Amildar ...is situated, and the counterfoil being

...ari must first be taken to the Amildar ...arters, or to such other official as the ...outlying town in his Taluk.

...be compared with the duplicate copy ...details painted on the casks, and the

...ecorded on the back of the rahadari ...cial appointed by the Amildar for this ...to the depôt to be there booked.

...back by the depôt wholesale vendor to ...dar, who should see that the wholesale ...hal's endorsement "Contents received ...t at the depôt.

...ng the month should, on the 1st of the ... giving name of depôt, No., date and ...who will, after satisfying himself that ... complied with, score the rahadari ...rite the word "Cancelled" across the ... and send the patti and the cancelled ...he District.

...fice, the contents given on the "patti" ... of issues of liquor from the Distillery ...Abkari and Excise, monthly to each ...he file of cancelled rahadaris then sent ...istrict.

~~Bangalore District~~ Office, they will be ... for the whole Province by the Special ...ners till six months after each contract

...thout a rahadari, the liquor should be ... the notice of the Amildar. If he is ...he liquor on the security of the whole- ...ecial Assistant Commissioner, Abkari ...licate of the rahadari.

...and place) as given in the rahadari ... the cask, the liquor will be sent on ...are required to be taken under Rule ...ar himself or by any other officer ...ination should be forwarded by the ...r.

...ive such of the Police officers and ... as are invested with the powers of ...o. 68, dated 8th July 1884, to under- ... or drugs, when taken, are covered ...e not so covered, they should hand the ...over to the nearest Police station for

By Order,

C. MADIAH,
Under-Secretary.

Returns of Cancelled Rahadaris for each month sent by the Excise Commr to the Dewan's Office are to be analysed & results furnished by the Compiler Excise Cashier Secretariat Checker in the Dewan's Office to Excise Commr with details of Cancelled Rahadaris

Pro Principal Asst Commr

(General Serial No. 30.)

1889

From

SECTION S R

FILE No. 3 4 1 87

SERIAL No. 3

To The Comptroller Salt & Excise Bonds

Dated 23d August 1889

Despatched

Received

Enclosures No.

General No. 4179

No. 435

promulgating for general information the amendments sanctioned for the exercise of proper check over consignment of liquor sent from the govt distillery to wholesale depots and the disposal of Rebates which accompany them.

To

Distillers

(General Serial No. 30.)

1889-90

15. JAN. 90
975
DEWAN OF MYSORE

SECTION S. R

FILE NO. 3 a 1 8

SERIAL NO. 3

From The Excise Commissioner
in Mysore

To The Chief Secretary
to the Dewan of Mysore

Dated 10th

Despatched 14th January 1890.

Received

Enclosures NO. 1.

General No. 2920
No. 97.

Reference
15-1-90

Sir Brittlebank
Secretary
22-1-9

Government Notification No. 14
dated 23rd August 188

Has the honor to Submit herewith
for approval and publication in
the Gazette a draft Notification
embodying certain additional &
amendments required in the
Rahadari Rules for the exercise
of proper check over consignment
of liquor from the Central Distille

2. The present Rule 6 require
that all the Rahadarries shoula
be sent monthly by the Amildars
to the Deputy Commissioner of th
District to be compared with
abstra

abstract of issues furnished from the Central Distillery, and
them to be transmitted to this office with the files of the Cancelled
Rahadarries, as laid down in the present rule VII. According
Rule 8 these Rahadarries are again to be compared in this offi
with the detailed register of issues received from the Central Distil
This double and repeated check with the accounts rendered by one
and the same Sourced seems useless, and only causes delay in
the Submission of the Rahadarries from this office to the Dewan
office. It is therefore proposed to amend Rule 6 so as to
provide for the cancelled Rahadarries being sent by the Amila
direct to the Excise Commissioner's office & present Rule 7 will th
be cancelled.

3. The new Rule 7 which is proposed to be substituted for the
one to be cancelled and additional Rule 12 are necessary
to prevent the long delay frequently caused by the Contractors, and
owners of carts needlessly delaying consignments en route to the
destination, and also to make them as well as those who brea
the other Rahadarri Rules, liable to prosecution under the
Excise Act

4. A case lately occurred in which the Seals on the bung of the
Cask were found tampered with and the liquor diluted on the
arrival at its destination of the Cart which conveyed the Consign
-ment, but owing to want of legal evidence the Cartman w
was

was discharged. Hence the necessity for a penal provision.

Excise Commissioner

do

RS

Notification.

The following amendments made in Rahadarry Rules published in Notification No. 185 dated 24th janua 1888 for the exercise of proper check over consignments o liquor issued from the Government Distillery, are here promulgated for general information.

1. For the words "Deputy Commissioner of the District" at the end of Rule 6 Substitute the words "Excise Commissioner in Mysore"

2. For rule 7 Substitute the following: —

"Any person entrusted with a consignment of liquo shall be held responsible for its safe delivery at the place of its destination within the time mentioned in th Rahadari which accompanies it; the details painted o the casks and the seals on them shall not be tam- -pered with to the loss of the liquor in quantity or strength or both; and the Rahadari entrusted to his custody shall be punctually deli... o T. H. I ...

in it."

3. Insert the following as rule 12:-

12. "The infringement of the Rahadari Rules 3, 4, 5 & 7 will be punished under Section 42 of the Excise Act."

Asst Chief Secretary.

To

The Compiler for publication in three successive issues of the Gazette. 500 printed copies in English and 160 copies in Kanarese should be supplied to the Excise Commissioner direct.

(General Serial No. 30.)

188

OFFICE OF THE DEWAN OF MYSORE
8940
15 FEB 90
1130

4

From The Excise Commissioner in Mysore

To The Chief Secretary to the Dewan of Mysore

Dated 14th Feb. 1890

Despatched

Received

Enclosures No. 1 book.

General No. 3538

No. 115

Has the honor to forward herewith a detailed Escha from the register of Arrack issues, with duty payable thereon, ~~issued~~ from the Bangalore Central Distillery and from the Shimoga Bonded-ware-house during the month of January 1890, for reference and record in the Dewan's Office.

The Rahadaries will follow on receipt from Dist. Officers and after Comparison in this office.

J. O'Shea

Fr. Excise Commissioner

SECTION S. R.

FILE No. 3 of 87

SERIAL No. 4

(General Serial No. 30.)

5

From The Chief Secretary to the Dewan of Mysore.

To The Secretary to Government
The Comptroller
The Secretary to Government

Dated 24 March 1890

Despatched

Received

Enclosures No.

General No.

Camp No. 1113 - 22.

The attention of

is invited to Chief Secretary's Notification No. 185 dated 24th January 88 as amended by Notification No. 145 dated 23rd August 1889 and the Comptroller's Circular No. 1727 dated 27th August 1889 and he is requested to report whether the instructions therein prescribed are being correctly carried out: What, if any, is the difference in practice, and why? - An early report is requested.

By order

24/3/90

The Undersecretary will be good enough to submit a Memorandum explaining what action has been taken on the Dewan's Office under (amended) Rules -

Asst. Secy.

above noted in red ink
shall be put up when the
file comes before me again.

Otto
24/5/20

Enclosure (General Serial No. 30). 22 (3)

1889.

From The Comptroller.

To The Deputy Commrs of Districts & the Dy Commr in Charge Mysore District Treasury.

Dated

Despatched 27th August 1889.

Received

Enclosures No.

Circular ~~General~~ No. 1727 as modified by Nos 2253 C 14 of 15 Sept 89 & No 3705 C 27 of 24 Jan 1890

Dates to Dy Cr

23

From

The Comptroller
of Mysore

To

The Deputy Commissioner
Treasury Department
and the Deputy Commissioner
in Charge of Mysore
District Treasury

Dated 27th August 188[illegible]
Circular No. 1727

N.B.
The modifications made by Circulars
No 2253 of 15 Feb 89
C14
& No 3705 of 24 Jan 7
C27
1890 are herein inserted in red ink –

In modification of this Office Circular Letter No. 88/ dated 13th June 1887, the Comptroller has the honor to prescribe that the Deputy Commissioner Treasury Department and the Amildars will receive into their respective Treasuries

Treasuries on one day in every week any sum which may be tendered by the arrack and ganja Contractors or their Agents, and credit the same under the head "Excise" sub head "Arrack" or "Ganja" as the case may be.

2. The person paying money into the District or Taluq Treasury should present it with a Chalan in the prescribed form herewith sent showing distinctly on what account the payment is made. The form will be in triplicate and all the three parts should bear the acknowledgment of the Treasury Officer receiving the money. One copy will be retained by the Agent for his office record, one will be sent to the Contractor and the remaining one will be kept by the Treasury Officer as the Chalan for the receipt of the money.

3. On the ~~first~~ sixteenth day of each month

month the Taluq Treasury Officer will prepare from his daily "C" accounts ~~for the previous month~~ two statements shewing in detail the monies received on the various dates on account of the ~~two Con-~~ Arrack & Ganja Khists ~~from the 16th of one month to the 15th of the following month~~ separately and transmit them, by the same post, to the Treasury Officer of his District, who ~~Separate Totals~~ should be made in each statement for the credits from the 1st to 15th and from the 16th to the end of the month, as they will have to be credited towards the Khists of different months. The ~~District Treasury Officer~~ will duly check these statements and compile two similar statement for the whole District including the payments made into the District Treasury and forward them to the Excise Commissioner Madras not later than ~~to this Office both his monthly~~ the 22nd of the month, ~~Cash Account together with the detailed Statements received from Taluqs~~, retaining all the Chelans in the District Treasury.

If any unavoidable delay should occur in the submission of the Treasury Cash accounts on the due date, the District Treasury Officer should see that the returns referred to above are sent to us so as to reach this Office punctually not later than the 10th of every month.

/Signed/ A. Ranganayakamma

Comptroller.

S/S.

R.R

(General Serial No. 30.)

(6)

1890.

From 28

2568 A 21/6/90.

To The Comptroller

Dated Camp Mysore, 24th March 1890.

Despatched

Received

Enclosures No.

General No.

C No. 1158 16

Extract Secretary:

It has been brought to the notice of the Dewan that the Comptroller has, by a Circular letter No. 3704/27 dated 24th Jan.y last, modified the procedure prescribed in his No. 1727 dated 27th August 1889. The latter was prescribed under Dewan's instructions, with a view to securing by the intervention of the Comptroller's Office, a double check on the D. C. B account of the Arrack Contract

Vepty

kept in the offices of the District Treasuries and the Excise Commissioners. The Comptroller is therefore requested to re-instate the procedure prescribed in August last, which has been discontinued from 16th August 1889, and also furnish correct Treasury Credits exclusive pertaining to the Arrack and Ganja Contracts from 16th April 1889 for the current official year alone, within one month's time, to enable this year's settlements being effected on settlement day (25th April 1890) by the Excise Commissioners.

By Order

26/5/1890

Chief Secy

C no. 1158½

DPW 26.5.90

Copy to the Excise Commissioners for information.

GS

For Ch: Secy

neral Serial No. 29.)

Submitted 47

8/3/90

References

188

OFFICE OF THE
10257.
28 MAR 90
DEWAN OF MYSORE

From The Excise Commissioner
in Mysore.

SECTION S R

FILE No. 3 a g 8 7

To

SERIAL No. 6

The Chief Secretary to the Dewan
of Mysore.

Dated 27 March 1890.

Despatched

Received

Enclosures No. 1

General No. 4521

No. 155

Has the honor to acknowledg
the Chief Secretary's Urgent dock
camp &c: 1113-22 dated 24th
instant, and to state in reply
that the instructions contained in the
Notification &c: 185 dated 26th
January 1888 as amended by
Notification &c: 145 dated 23rd
August 1889, "are being carefully
carried out." The Comptroller's
Circular &c: 1727 dated 27th August
'89, has been amended by one
which I presume he is competent
to do. A copy of the amended
Circular is enclosed.

The undersigned would add

that the Comptroller's Amendment is not in the least likely to upset the accuracy of our Accounts, or give room to the Contractors to defraud Government of their revenue.

R. Vijayendra Rao
Excise Commissioner
in Mysore

Enclosure to (General Serial No. 30.)

188 81 7a

From The Comptroller
in Mysore

To The Deputy Commissioner
Treasury Department

Dated 24
Despatched 25 } January 1890.
Received

Enclosures No.

General No. 3704
Cir letter No. 27

In continuation of this Office
Cir: letter No: 2255/C 14 dated 15th Sep
-ber 1889, the Comptroller has the
honor to request that the State
-ments of Arrack and Ganja
Khists referred to in the Cir-
letter may, instead of being sent
to this Office, be forwarded
direct to the Excise Commissioner
in Bangalore, so as to reach that
Office on or before the 22nd of
each month. Under these orders
the Statements for collections
from 16th January to 15th Fe
-bruary 1890 will be so for
-warded. (Signed) A. Rangaswamy
Comptroller

No: 3705.

Copy forwarded to the Excise Commissioner, in reference to his Docket No: 2814/190 dated 9th January 1890. The Statements of the Arrack and Ganja Khists from 16th December 1889 to 15th January 1890 received from the District Treasuries are forwarded for check and record in his Office.

(Signed) A. Rangaswamiengar
Comptroller

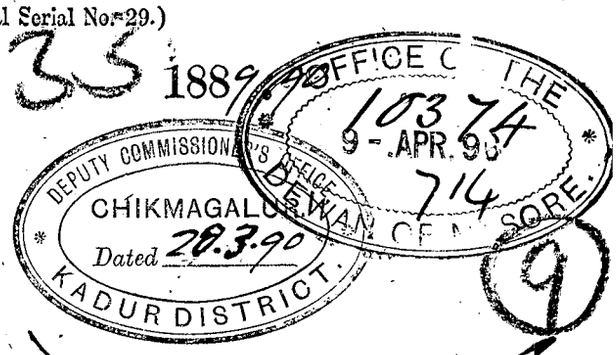
"Copy"

R. Fitzgerald
Excise Commissioner
in Durbar

(General Serial No. 29.)

35 1889-90

From

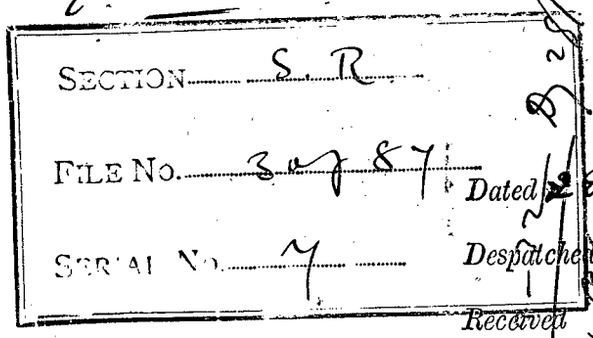


9

Chief Secy
as
8/4/90

To

The Chief Secretary to the ~~Dewan~~ Govt of Mysore.



In reply to the Chief Secy's docket No 13/22 of 24th instant, has the honor to state that the instructions referred to are being carefully carried out in this District. The practice differs from the Excise Comrs instructions

Conveyed in para 2 of his letter
No. 1120-7/3 of 12th September 1889 in
account as the Patties and cancelled
Rahadaries are not sent to the
Excise Comrs Office by the
15th of the month following
for the reasons explained
in this Office No. 1324 (copy
enclosed) of 29th October 1889
to the Excise Commissioner

Brevet Lt Col.
Dy Commissioner
Kaira Dn.

JMM

Enclosure to
Sl. 7

(General Serial No. 31.)

35

1889.

9

From

To

The Excise Commissioner
Bangalore.

Dated 29th October

Despatched

Received

Enclosures No.

General No. 13.24

No.

With reference to para 2 of your letter No. 1120-7/3 of 12th ultimo, I have the honor to suggest that the original Rahadaris may be as hitherto continued to be transmitted to your Office, the duplicate being filed in the Taluk. Office.

Rect. for	Rec'd on
May 1889	21.6.89
June "	25.7.89
July "	25.8.89
Augt "	7.10.89
Sept. "	28.10.89.

As regards sending the Patties and Rubbaries to your Office by the 10th of the following month, I request you to be good enough either to reconsider and extend the period, or direct the Abstract Account referred to in para 3 being despatched so as to reach this Office by the 10th. The accounts have been received here from your Office as noted in the margin.

With reference to para 3 it is to be observed that when liquor is sent about the close of a month it will take nearly 12 days to reach the furthest depot in this District, and in view to see that the grand total of the District tallies with the abstract account a longer period, say the 20th or 25th of the following month, appears to be necessary.

I have &c.

Sd/ T. Raghavendra Rao
For Dy Commissioner

Copy

Kramphill Col.

Dy Commissioner
Kadur Dt.

MM

(General Serial No. 31)

OFFICE OF THE DEWAN OF MYSORE. 10.381 9-APR.90 S-35

10

Reference & Marshall to replies

8/4/90

From The Chief Commissioner & Resident in Mysore

To The Chief Secretary to the Government of Mysore.

SECTION S. R

FILE NO. 30/87

SERIAL NO. 8

Dated 28th March 189

Despatched 29th do

Received

Enclosures No.

General No. 526

No. 484

His docket No. 1113-22 of the 24th instant calling for a report if the instructions issued regarding the check to be exercised over consignment of arrack from the Government Distillery at Bangalore to Wholesale Depôts in the Districts and the reception of moneys from the arrack Contractors in Taluk and District Treasuries are carried out.

In reply has the honour to state that the proce-

indicated in Government Notifications
Nos 1854 145 dated respectively the 24th
1888 and 23rd August 1889 about the
of liquor &c is being invariably carried out
both in this and Taluk offices.

2. Similarly the rules for the reception of
money from the arrack and ganja Contractors
or their Agents in the Taluk Treasuries are duly
observed as per Comptroller's Circular No 1727
dated 27th August 1889, modified by his No
255/14 dated 27th September 1889, the modifi-
cation being that the Statements of receipts
are made up and forwarded to the Comptroller's
office from the 16th of one month to the 15th
of the following month instead of from the
1st to the End of each month.

3. There seems to be no difference in the
practice now observed save that a greater
check is maintained on consignments.

Deputy Commissioner
Chitaldroog District

References

8/4/90

(General Serial No. 31.)

OFFICE OF THE
9 APR 90
DEWAN OF Iv.
10383
734

1889.

From The Deputy Commissioner
Munoa Division

To The Chief Secretary to the
Dewan of Imphal

SECTION S R

FILE No. 3 of 87

SERIAL No. 9

Dated 28th March 1890

Despatched

Received

Enclosures No

General No. 189

Dept. No. 336

Chief Secretary's Docket No 1113
22

Ref to the 24th Instant calling for a report as to whether the instructions prescribed in the Chief Secretary's Notification No 1858 24th January 88 as amended by Notification No 145 dated 23rd August 1889 and the Comptroller's Circular No 1727 dated 27th August 1889, have been carefully carried out.

In reply to the above, I have the honor to report that the Rules for the exercise of proper check over Consignments of liquor and the disposal of Excise duties as laid down in the Notification No 185 dated 24th

January 1888 as amended by Notification No 14
dated 23rd August 1888 are strictly acted upto both
in the Salt and the Central Offices -

2. The instructions contained in the Comptroll
Circular under reference regarding the receipt of
money tendered by the Assam and Sanja Con-
tractors or their Agents accompanied by Chal
laus in the prescribed form, are also being at-
tended to - There has been however a slight
variation in the preparation and submission
to higher authorities, of the Statements for
Assam and Sanja referred to in the 3rd para
of the Comptroller's Circular, due to modifi-
cations ordered in his subsequent Circulars
No 2225 and 3705 dated 27th September 1889
and 25th January 1890 respectively - These
Statements are now prepared from the
16th of one month to the 15th of the following
month and forwarded direct to the Excise
Commissioner in Durbar, so as to reach
that Office on or before the 22nd of each Month

3. Copies of the Comptrollers Circulars
referred to above are herewith enclosed
for reference -

M Jaikaradas
Deputy Commissioner

MRK

Enclosure to

Dated 24th January 1890.

No 3705

Cir: letter No 27

4 & a

In continuation of this Office Circular letter No 2255/C 14 dated 15th September 1889, the Comptroller has the honor to request that the statements of Arrack and Ganja Kists referred to in the Cir: letter, may instead of being sent to this Office, be forwarded direct to the Excise Commr in Mysore so as to reach that Office on or before the 22d of each month. Under these orders the statements for collection from 16th January to 15th Feb/90 will be so forwarded. sd/ A. Rangaswamiengar

Comptroller

"Copies"

116 Madhavarao

Dn /

42

1889

From

The Comptroller of Mysore
Bangalore.

To

The Deputy Commissioner
Treasury Department
Shimoga

Dated 27th September

No 2255
Cir: letter No 14

In modification of para 3 of this office Circular No 1727 dated 27th August 1889, the Comptroller has the honor to request that on the 16th of every month the Taluq Treasury officer will prepare two separate statements from his daily "C" accounts showing the

monies received on the various dates on account of "Arrack" and Ganja Khists from the 16th of one month to the 15th of the following month and forward them by the same days post to the District Treasury Officer who will compile 2 similar statements for the whole District including the payments made into the District Treasury and despatch them not later than the 22d of the month.

sd/ Hy. Eagles.
For Comptroller.

1890

From

The Comptroller of Mysore.

To

The Dy Commissioner Trty/ Delpa

(General Serial No. 30.) 46

OFFICE OF THE DEWAN OF MYSORE
507
22.APR.90
20

SECTION S R

FILE No. 2987

SUB-FILE No. 11

From

To

The Controller, Mysore

The Chief Secretary to the Government of Mysore

Dated 19

Despatched 22 April 1890

Received

Enclosures No.

General No. 184

No.

15

Submitting explanation as to why the Treasury Officers of Districts were instructed in Circular No. 3704 dated 24 Sept last to forward direct to the Office of the Excise Commissioner a Statement showing monthly the Credits on account of the Abkaree and Ganja Contracts —

Submitted as 22/4/90

Papers Succeeded in ... Proceedings Commissioner ... Mysore ... Thole Controller & Treasury Officers ... Papers ...

47

No. 184

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 19th April 1890.

(13)

From

A. RANGASWAMI IYENGAR, ESQ.,

Comptroller of Mysore.

To

The Chief Secretary
to the Government of
Mysore.

SIR,

I beg to acknowledge your No. Camp 1158 dated 24th March 1890, directing me to withdraw my Circular No. 3704/27 dated 24th January last and "to reinstate the procedure prescribed in August last" and furnish correct Treasury credits exclusively pertaining to the Arrack and Gauja Contracts from 16th April 1889 for the current official year before the 25th Instant.

Before the office of the Excise Commissioner was created, the Deputy Commissioner Bangalore District was in charge of the Central Excise department and it was his duty to prepare a statement of demand against the Arrack Contractors and check the receipts every month. To enable him to settle the accounts with the Contractors, Circular No. 882 dated 13th June 1887, was issued from this office, directing Taluq and District Treasuries to receive and credit to Deposits all amounts paid on account of these Contracts and prepare statements of the same on the 1st of each month and transmit the same to the Deputy Commissioner Bangalore together with a Transfer Receipt for the whole amount credited

in each District during the previous month. The date was subsequently altered to 16th of the month.

After the charge of the Excise Department was taken away from the Deputy Commissioner of Bangalore District and the duty of settling the accounts of the Contractors devolved upon the Excise Commissioner, this Circular was modified and Circular Nos. 1727 and $\frac{2255}{14}$ dated 31st August and 25th September 1889 were issued by this office under the verbal instructions of the Dewan and with the approval of the Excise Commissioner. By these the credit to deposits of all payments into Treasuries and the submission of a Remittance Transfer Receipt once a month were done away with, and the District Treasuries were requested to forward to this office one ~~Consolidated~~ statement shewing all payments on account of Arrack and Ganja separately and according to dates together with subsidiary statements from the Talugs.

This office had simply to receive these statements and forward them on to the Excise Commissioner. It was not required to check these credits nor had it any materials for instituting this check. The statements so received from September 1889 were sent to the Excise Commissioner on 6th February 1890. The Excise Commissioner then complained of delay in their receipt and as some time naturally elapsed between the receipt of the returns in this office and despatch after all of them had come in, I thought it desirable to avoid this unnecessary delay by directing all the statements to be sent direct to the office of the Excise Commissioner. I should certainly not have taken this step, if any useful work could have been done by way of checking these

statements

Statements in this office, to counterbalance the unnecessary loss of time. In your docket under reply, it is said that "the latter (circular No. 1727 dated 27th August 1889) was prescribed under Dewan's instructions, with a view to securing by the intervention of the Comptroller's office, a double check on the Demand, Collection, and Balance accounts of the Arrack Contract kept in the offices of the District Treasuries, and the Excise Commissioner." There is nothing in the circular to shew that any kind of examination was to be instituted into the statements and as the original Chellans were directed to be filed in the District Treasuries, the credits could not even be compared with those Chellans.

After the receipt of the monthly Cash Accounts (C) ~~account~~, a Districtwar statement of all credits under Arrack and Ganja, is prepared and sent to the Excise Commissioner for information. We accept the District credits as given and have no means of questioning them.

The only way to check the credits in the Treasuries is by comparing the receipted Chellans produced by the Contractors before the Excise Commissioner with the entries in the statements and this can be done by the office of the Excise Commissioner as it did when it was presided over by the Deputy Commissioner Bangalore District.

I hope that the above would shew that my circular of the 24th January 1890 does not materially modify the circular of 27th August 1889 and need not be cancelled.

I shall however abide by any orders which the Dewan may be pleased to pass — only I would respectfully submit that if any procedure should be prescribed calculated

to

to throw extra work on this establishment, I might be enabled to engage an additional hand or hands for attending to that work.

As desired in the docket under reference a statement will be prepared of all credits in the Treasury Cash accounts from 1st April 1889 to 31st March 1890. The credits for the official year 1889-1890 could only be given by the Excise Commissioner from the statements received from the Districts. This office can also compile a consolidated statement from the same but without any check of the credits.

I have the honor to be
Sir
Your most obedient servant.

Accountant
Comptroller.

(General Serial No. 30.)

1890

OFFICE OF THE DEWAN OF MYSORE
881
7 MAY 90
44

14

Referred to 8/5/90

Sec. to Govt. Rev. Dept.
File No. Chief Secy's Corr. 23-4-90
Serial No. 881
8-5-9

From The Comptroller of Mysore

To The Chief Secretary to the Government of Mysore

Dated 2nd May 1890

Despatched 6th May 1890

Received 7th May 1890

Enclosures No. one

General No. 409
No.

Forwarding a Statement of the amounts credited in the District Treasury Cash Accounts from April 1889 to March 1890 on account of the Anicut and Ganja Contracts.

Submitted as 8/5/90

Accountant Dept
Examine this & submit
Order standing over
Submitted herewith letter
Dept. submit a memo of
details.
13/5

Read 21/5

No 409

COMPTROLLER'S OFFICE 5 MAY 90 MYSORE

FE 114

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 5th *May* 1890.

From

A. RANGASWAMI IYENGAR, ESQ.,

Comptroller of Mysore.

To

The Chief Secretary
to the Government of
Mysore.

SIR,

X.
Sub:
Ed: Ge
M 23/4/90
Rec'd Y. Instruct
Ans
6/5

As promised in the Conclu
para of my Office letter No 307 184 dated
19th April 1890, I have the honor to
enclose a Statement shewing the amou
credited in the Treasury Cash account
from April 1889 to March 1890 on
account of Arrack and Ganja Abkari

I have the honor to
Sir
Your most obedient Servan

A Rangaswamy
Comptroller.

SECTION S. R. No. 1

FILE No. 3 a 7 8 7

SERIAL No. ~~1~~ 13

Collected as 8/5/90

571

(General Serial No. 31.)

OFFICE OF TH
945
8 MAY 90
45
DEWAN OF MYSORE

15

18[illegible]

From The Deputy Commissioner,
Tumkur District.

To The Chief Secretary to the Gov
of Mysore, Bangalore.

Dated 7th May 1890.

Despatched

Received

Enclosures No.

General No.

No. 46

Chief Secretary's Docket No. 1113-2
of 24th March 1890.

Has the honor to state for reply
that the instructions conveyed
in the Chief Secretary's Notifi-
cation regarding the Arrack
Rahadaries, and the Comptroller
Circular No. 1727 regarding the
Credit of the amounts tendered
by the arrack and Ganja
Contractors, are strictly adhere

this District, and that no

fference in practice prevails.

Deputy Commissi.

(General Serial No. 30.)

58 189 4

OFFICE OF THE DEWAN OF MYSORE
9 MAY 90

From The Comptroller of Mysore

To The Chief Secretary to the Government of Mysore

Dated 8th May 1890

Despatched 9th May

Received

Enclosures No.

General No. 472

No.

Stating that this Office has no means of exercising proper check over consignments of liquor sent from the Govt. Distillery and wholesale depôts.

Refer to 9/8790

SECTION S R

FILE No. 3 of 87

SERIAL No. 134

57

COMPTROLLER'S OFFICE 8 MAY 90 MYSORE

16

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 8th May 1890.

From

A. RANGASWAMI IYENGAR, Esq.,

Comptroller of Mysore.

To

The Chief Secretary to the Government of Mysore.

SIR,

With reference to your docket number 1113/22 dated 24th March 1890, I have the honor to state that this office has no means of ascertaining whether the rules published under notification No. 185 of 24th January 1888, and amended by notification 145 dated 23rd August 1889 for exercising proper check over consignments of liquor sent from the Government Distillery and wholesale depôts and the disposal of Rahadaris which accompany them, are carefully carried out.

As regards my Circular instructions No. 1727 dated 27th August 1889, I beg to refer you to my letter No. 184 dated 19th April 1890 sent in reply to your docket No. 1158 dated 24th March 1890.

I have the honor to be
Sir
Your most Obedient Servant

Comptroller.

Sub'd Ch: Sec'y
on 23/4/90

Issued Comptrollers 184 & 185
Do 192

(General Serial No. 31.)

1890.

OFFICE OF THE DEWAN OF MYSORE
1277
17 MAY 90
86

From The Deputy Commr
Kolar District

To The Chief Secretary to the
Govt of Mysore

Dated 15th May 1890.

Despatched 16

Received

Enclosures No. Nil.

General No. 459 1890-91

No. 101 Cant XV

Ref Docket No 1113-22 of the
24th March last

With reference to the above
has the honor to state that
the instructions conveyed
in the Govt Notification
No 185 of the 24th January
1888 as amended by Notifi-
cation No 145 of the
23rd August 1889 and in
the Comptrollers Circular
No 1727 of the 27th August
1889 on the subject of
Exercising proper check
over Consignments of
liquor and of Credit

C
Raghavendra
Asst Comr
Kolar
17/5/90

SECTION S. R.
FILE No. 3a/84
SERIAL No. 15

Please send the papers
Asst

in the Jaffna and District Treasuries the sums tendered by the Arrack & Ganja Contractors or their agents are duly carried out in this respect

Abdul Rahman

Deputy Commr
Kalmunai

(General Serial No. 31.)

OFFICE OF THE DEWAN OF MYSORE
1744
3-JUN. 90
110

1890

From

The Commissioner
Kaparde

To The Chief Secretary to the Dewan of Musore

Dated 28 May 1890.

Despatched 29 May 1890.

Received

Enclosures No. 1

General No. 111

No. 8.

Sir

I have the honor to submit herewith for the receipt of Amrit Ghanja accounts as called for

SECTION S. R.

FILE No. 3487

SERIAL No. 16

Submitted Papers

Sir

The references are written in Kaghanuder Row.

Yours Respectfully

When all others are received please collect & submit

Yours &c

5/6/90

C. P.

With reference to your docket No 1113
of 24th March 1890 requesting to rebo
w the letter the instructions contained in
Notification No 185 of 24th January
1888 as amended by Notification No 14
of 23rd August 1889 and the Comptroller's
circular No 1727 of 27th August 89 are
being carefully carried out, I have the
honor to forward herewith copy of
Treasury Officer's docket No 25 of 29th
ultimo, reporting the procedure
observed by him in accordance with
Comptroller's circular No 1727 of 27th

August 87 as amended by Combined
Circular Nos 2255 & 3705 dated 2 7th
September 89 and 26th January 1890
respectively and to state that the
cancelled Rahadaries together with
a statement shewing the quantity
of arrack noted in the Rahadaries
as compared with the abstract
account of issues of liquor from the
distillery are being sent every month
to the Excise Commissioner
as per amended notification No 145
of 23rd August 1889.

I have the honor to be

Your most obedient servant

[signature]

Dy Commissioner

Enclosures No.

General No. 25
No. 0

Deputy Commissioners
Pocket No. 16 of the 11th
Assistant requesting to reb
on the procedure adopted
s regards the receipt of
ench and Egyptian
Has the honour to refer
tal Inviter Challans as
prescribed in Consolidated
Circular Memo No. 17 of
dated the 29th August

in the Talugs from the contractors agents, once in 8 or 10 days with Sums exceeding Rs 50 on each occasion, and that the amounts so recd are credited to arrack or Ganja as specified in the Chellan, on the day they are received at the Taluk Treasuries, and two separate statements from the C accounts shewing the ~~Subscriptions~~ invoices received on different dates on account of arrack and Ganja from the 16th of one month to the 15th of the next month are prepared as per Comptroller's circular letter No 2255/147 dated 27th September 1889 and forwarded by the Taluk Treasury officers by the 20th of each month to the District Treasury where two similar statements for the whole district are prepared and submitted to the Comptroller. Any communications as per instructions conveyed in Comptroller's circular letter No 3705/27 dated the 24th January last. (Signed) R Ramaswamy Iyer

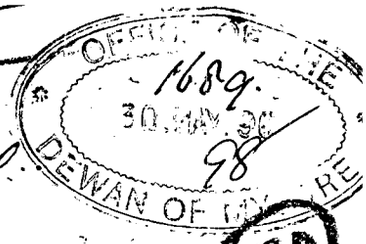
for Treasury officer

(copies) N. Iyer for Commr

(General Serial No. 30.)

65

1890.



From The Comptroller of Mysore

To The Chief Secretary to the Government of Mysore

Dated 28th

Despatched 29th May 1890

Received

Reference to 30/57 Ec

SECTION S. R

FILE No. 3 of 87

SERIAL No. 87

Enclosures No.

General No. 851

No.

Stating that the Chief Secretary's docket No 1158 dated 24th March was replied by the Comptroller in letter No 184 dated 19 April last

COMPTROLLER'S OFFICE
28 MAY 90
MYSORE

63
20

OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 28th May 1890.

From

A. RANGASWAMI IYENGAR, ESQ.,

Comptroller of Mysore.

To

The Chief Secretary
to the Government of
Mysore

SIR,

With the Regd Cover
Asstt Comm.

With reference to your docket No. 397/164 dated 26th May 1890, I have the honor to request a reference to ~~my~~ this Office letter No. 184 dated 19th April 1890, which is a reply to your ~~docket~~ No. 1158 dated 24th March last.

I have the honor to be
Sir
Your most obedient servant
M Eagles
for Comptroller.

(General Serial No. 30.)

1890.

6/21

From

SECTION S R

FILE NO. 8 of 89

SERIAL NO. 87

To The Excise Comr, in Mysore

Dated 3 June

Despatched 6 June

Received

Enclosures No. + Current Receipt please verify D.D.N. 9/6

General No. 1904

No. 214

This Office No 9599/102 8th May/90 requesting to be furnished with the Arrack & Ganja D. & B. returns for the months of February & March last together with the annual statements for 1889-90.

As the returns referred to in the above have not been received as yet ~~& as they are urgently required~~, Govt requests that every effort may be made for their despatch at a very early date.

By order

D.D.N. AS

No. 1205

(25)

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 26th June 1890.

COMPTROLLER'S OFFICE 26 JUN 90 MYSORE

From

A. RANGASWAMI IYENGAR, ESQ.,

Comptroller of Mysore.

To

The Chief Secretary
to the Government of
Mysore

SIR,

With reference to your No. 2516/187 dated 21/24th June 1890, I have the honor to invite your attention to this office Nos 184 and 851 dated 19th April and 28th May 1890. As promised in the former letter, I have furnished a statement, shewing the amounts credited in the Treasury from April 1889 to March 1890 on account of Arrack and Ganja Shops. I am quite willing to give every information available in this office but I beg respectfully to submit that neither the Treasuries nor this office can say what portion of the above credits belongs to the Shops of the past official year. This must be decided by the Excise Department in Consultation with the arrack Contractors.

I have the honor to be,
Sir,
Your most obedient servant

(General Serial No. 30.)

188

OFFICE OF THE DEWAN OF MYSORE
16 JUN 90
2210

From

The Excise Commissioner in Mysore

To

The Chief Secretary to the Dewan of Mysore

Dated 14th June 1890

Despatched

Received

Enclosures No

General No. 1390

No. 53

Chief Secretary's R/c 1904/214. Dated 3rd Instant.

2210

In reply has the honor to refer to this Office R/c +1811/1123/416 dated 2nd Instant and to state that pending receipt of correct Treasury credits which the Comptroller has been directed by Government to furnish this Office, in Chief Secretary's Docket R/c 1158 dated 24th March last, correct returns in the forms prescribed cannot be rendered.

For Excise Commissioner

Draft Sd

Draft Sd

19/6/90

2210/269

19/6/90

SECTION S R

FILE NO. 3 of 84

SUBJECT NO. ~~18~~ 19

+ Ad. 1811 quoted in this letter is submitted to the Chief Secretary with Mr. 2290/269 to Excise

19/6/90

(General Serial No. 31)

OFFICE OF THE DEWAN OF MYSORE
2315
18 JUN. 90
158

DEPUTY COMMISSIONER'S OFFICE
No. 193
189
16 JUN. 90

23

SECTION S. R.
FILE No. 3 of 87
SERIAL No. 18 20

From

The Chief Secretary to the ~~Dewan~~ Govt of Mysore.

Dated 28/11/90
Despatched 23-12-90
Received 24-12-90

Enclosures No.

General No. 193
No.

K Smitten
CS
08/6/90

file is with
Hon'ble Rajamandra Row

In reply to this Office Memo No. 1113-22 dated 24th March 1890

Hon'ble Rajamandra Row
AS

Has the honor to state that the instructions laid down in Notification No. 18 dated 24th January 1888, as amended by Notification No. 145 dated 23rd August 1889, regarding the check to be exercised over consignments of liquor dispatches

despatched from Government Distillery to whol
= sale depôts, and the disposal of Rahadaries
which accompany them, - are properly complied
with; any - change in its working is unnecess

2. As per instructions - contained in Comptroller
circular No. 1727 dated 29th august 1889, monies
have been paid by the arrack Contractors' agents
in the Taluk Treasuries - and the accounts of
which are submitted to the Excise Commissioner
in the prescribed form from the Treasury.

3. The Excise Commissioner, in whose office the
demand account is prepared, adjusts arrack
and Ganja Khists of the Province.

4. This System at present works well and requir
no modification.

Rao Bahadur A Row,
for Dy Commissioner

MES/

SECTION S R

FILE No. 3987

SERIAL No. 19 21

No 2516 / 187 / 24 / 6.90

Encl

The Comptroller
in Mysore.

Sir.

In forwarding herewith copy of docket No. 1890/53 of the 14th June 1890 from the Excise Commissioner in Mysore I am directed to invite your attention to the ~~extract~~ instruction contained in this Office Camp No. 1158 of the 24th March 1890 and to request that correct Treasury credits pertaining to the Arrack & Ganja Contracts for the last Official year may be furnished to the Excise Commr

(General Serial No. 30.)

189

From

To The Comptroller

Dated 21 January 1890

Despatched 24

Received

Enclosures No.

General No. 2516

No. 187

Requesting that correct Treasury Credits pertaining to the Arrack & Ganja Contracts for the past-off year be furnished to the Excise Commr.

in a very early date, ~~as the preparation~~ Compilation of the Monthly Demand Collection & Balance Statements and also the Annual accounts is being delayed in this Office.

Thereupon

~~Asst~~ Chief Secty.

AG

(General Serial No. 30.)

30.JUN.90
145
DEWAN OF MYSORE

25

1890

SECTION S. R.

FILE No. 8 & 89

SERIAL No. 24

From The Comptroller of Mysore

To The Chief Secretary to the Government of Mysore

Dated 26" June 1890

Despatched 27" "

Received

Enclosures No.

General No. 1205

No.

Stating that the Statement showing the amounts credited in the Treasury Accounts from April 1889 to March 1890 on account of the Arcadk and Gowgal Khists has been furnished with this office No. 400 dated 5th May 1890 to the Chief Secretary

Encls.

507
881
1609

Sent to Mr. Raghavendra Rao on 3/6/90

1/14

SECTION	S R
FILE No.	3 of 87
SERIAL No.	28

1549 (33) Kar

Read,

The following papers :-

Chief Secretary's Circular Docket No. 1113-22 dated 24th March 1890.

Dewan's Notification No. 185 dated 24th January 1888, as amended by Notification No. 1455 dated 23rd August 1889.

Docket No. 1158 dated 24th March 1890, to the Comptroller of Mysore

Excise Commissioner's reply No. 4521/155 dated 27th March 1890.

Comptroller's reply No. 472 dated 8th May 1890.

Do. No. 184 dated 19th April 1890.

Bangalore Deputy Commissioner's No. 193 dy 16th June 1890.

Kolar Deputy Comm^rs
No. 459/101 dy 15th May
1890,

Tumkur Deputy
Commissioner's No. 46
dated 4th May 1890.

Mysore Deputy
Commissioner's No. 1134
dated 31st March
1890.

Hassan Deputy
Commissioner's No. 111
dated 28th May 1890.

Shimoga Deputy
Commissioners No. 789/736
dated 28th March 1890.

Kadur Deputy Comm^rs
No. 574 dated 28th
March 1890.

Chittledroog Deputy
Commissioner's No. 526/487
dy 28th March 1890.

In 5123-32/ 28 July 91 Order thereon.
cir 98

By Circular No. 1113-22 dated 24th March 1890, the attention of the Excise Commissioner, the Comptroller and the Deputy Commissioners of Districts was invited to Dewan's Notification No. 185 of 24th January 1888, as amended by Notification No. 145 of 23d August 1889, and to the Comptroller's Circular No. 172, dated 27th August 1889, prescribing the checks to be exercised on the D. C. B. accounts of the Arrack Revenue, and those Officers were requested to report whether the instructions therein contained were being carefully carried out whether there

was

was any difference in practice, and what the reasons were for such difference, if any existed.

2. As to the instructions contained in the Dewan's Notifications above cited, the reports read above, received from the Officers Concerned, were to the effect that they were being carefully carried out and that there was no variation from them in practice. But in the course of his tour, the Dewan has found reason to apprehend that this is not so, and that the principle on which

the instructions were issued has been misunderstood or ignored, so as to frustrate the main object of the procedure prescribed in those instructions.

3. It seems to have been argued that because the Special Assistant Commissioner in the Excise Department has been held to be an Assistant to the Deputy Commissioner of a District in Excise matters, as well as of the Excise Commissioner, the duty of Comparing counterfeited Rahadaries with the "patties" and with the abstract of Liquor issues from the Distillery enjoined on Deputy Commissioners by rule, and the duty of Comparing these

these Rahadaries with the detailed accounts of the whole Province, enjoined on the Excise Commissioner by rule 8 might be delegated to the Special Assistant Commissioner.

4. A little reflection will show that this is wrong. The Special Assistant Commissioner is in immediate charge of the Distillery, and issues the Rahadaries in the first instance, and prepares the Demand Account for the whole Province, and the duty enjoined on Deputy Commissioners and the Excise Commissioner

by rules 7 and 8 is for the purpose of checking the accounts prepared by the Special Assistant Comm. This duty, therefore, may not properly be delegated to the Special Assistant Commissioner himself.

5. Under such circumstances, and with a view to correct misunderstanding on the subject the existing orders will be re-issued with slight modifications as per annexed Notification.

6. As to the Comptroller's Circular No. 1727, it seems to have been modified by his subsequent Circular No. 225/114 dated 15th September 1889 and No. 3715/C 27 dated 24th January 1890, with the effect that whereas statements of monthly credits

credits in District and Taluk Treasuries on account of the Arrack Contract used to be sent to the Comptroller's office every month, under Circular No. 1727, they are now sent by District Treasury Officers to the Excise Commissioner direct. The arrangement under the Circular 1727 of 27th August 1889, was made by the Comptroller under the personal orders of the Dewan, and by way of supplementing the Dewan's Notification of 23rd August 1889. Without an independent audit of the assets by some responsible official of

of the Comptroller's office
no adequate check can b
said to be provided, an
therefore, it is now ordere
that the statements of
monthly credits in Taluk
and District Treasuries be
sent to, and checked and
audited in the Comptrol
Office.

The D. C. B. state-
-ment prepared in the Exc
Commissioner's Office, wh
submitted to Government
should bear the Comptr
-troller's certificate of cred
to the amounts therein
shown as collected.

8. The Comptroller, in
August 1889, asked for
some additional establish
ment for the extra work
thus to be thrown upo
his Office. He is now
authorized

authorized to entertain at once, an establishment not exceeding Rs: 100 a month, to effect the required audit of Arrack accounts from 1st April 1887 and strike a correct balance of the amounts now outstanding against the Contractors after eliminating therefrom all sums not pertaining to the current Contract. Out of the above mentioned sum of Rs: 100/- the Comptroller may, if necessary, give a personal allowance to one of the existing Officials on his establishment, for supervising and being responsible for the work. The work should be taken in hand at once,

and balances brought up
to date within 3 months
and the fact reported to
Government.

Chief Secretary

The Comptroller to the
Government of Ellypore
The Excise Commissioner
in Ellypore
The Deputy Commissioners of Districts

Memo
Answered Notice
shd be annexed
to the Proclam
A

-78 &
Draft
33

1891.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 28th July 1891.

No. 5123-32.
Cir. 98.

Issuing revised instructions prescribing checks to be exercised on the Demand Collection and Balance Accounts of the Arrack Revenue and authorizing the Comptroller to entertain an *establishment* costing not more than Rs. 100 per mensem for the audit of arrack accounts.

Mysore Govt. Central Press, Bangalore.—19-8-91.—400.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 28th July 1891.

EAD THE FOLLOWING PAPERS :—

Chief Secretary's Circular Docket No. 1113—22, dated 24th March 1890.

Dewan's Notification No. 185, dated 24th January 1888, as amended by Notification No. 145, dated 23rd August 1889.

Docket No. 1158, dated 24th March 1890, to the Comptroller of Mysore.

Excise Commissioner's reply No. 4521—155, dated 27th March 1890.

Comptroller's reply No. 472, dated 8th May 1890.

Do No. 184, dated 19th April 1890.

Bangalore Deputy Commissioner's No. 193, dated 16th June 1890.

Kolar Deputy Commissioner's No. 459—101, dated 15th May 1890.

Tumkur Deputy Commissioner's No. 46, dated 7th May 1890.

Mysore Deputy Commissioner's No. 1134, dated 31st March 1890.

Hassan Deputy Commissioner's No. 111, dated 28th May 1890.

Shimoga Deputy Commissioner's No. 789—736, dated 28th March 1890

Kadur Deputy Commissioner's No. 574, dated 28th March 1890.

[illegible]ldroog Deputy Commissioner's No. 526—481, dated 28th March 1890.

No. 5123-32—Cir. 98, dated 28th July 1891.

Order thereon.—By Circular No. 1113—22, dated 24th March 1890, the attention of the Excise Commissioner, the Comptroller and the Deputy Commissioners of Districts was invited to Dewan's Notification No. 185, dated 24th January 1888, as amended by Notification No. 145, dated 23rd August 1889, and to the Comptroller's Circular No. 1727, dated 27th August 1889, prescribing the checks to be exercised on the demand, collection and balance accounts of the arrack revenue, and those officers were requested to report whether the instructions therein contained were being carefully carried out, whether there was any difference in practice, and what the reasons were for such difference, if any existed.

2. As to the instructions contained in the Dewan's Notifications above cited, the reports read above, received from the officers concerned, were to the effect that they were being carefully carried out and that there was no variation from them in practice. But in the course of his tour, the Dewan has found reason to apprehend that this is not so, and that the principle on which the instructions were issued, has been misunderstood or ignored, so as to frustrate the main object of the procedure prescribed in those instructions.

3. It seems to have been argued that because the Special Assistant Commissioner in the Excise Department has been held to be an Assistant to the Deputy Commissioner of a District in excise matters, as well as of the Excise Commissioner, the duty of comparing cancelled rahadaris with the "pattis" and with the abstract of liquor issues from the Distillery enjoined on Deputy Commissioners by Rule 7, and the duty of comparing these Rahadaris with the detailed accounts of the whole Province, enjoined on the Excise Commissioner by Rule 8, might be delegated to the Special Assistant Commissioner.

4. A little reflection will show that this is wrong. The Special Assistant Commissioner is in immediate charge of the Distillery, and issues the rahadaris in the first instance, and prepares the demand account for the whole Province, and the duty enjoined on Deputy Commissioners and the Excise Commissioner by Rules 7 and 8 is for the purpose of checking the accounts prepared by the Special Assistant Commissioner. This duty, therefore, may not properly be delegated to the Special Assistant Commissioner himself.

5. Under such circumstances, and with a view to correct misunderstanding on the subject, the existing orders will be re-issued with slight modifications as per annexed Notification.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 28th July 1891.

6. As to the Comptroller's Circular No. 1727, it seems to have been modified by his subsequent Circular No. 2255—114, dated 15th September 1889, and No. 3715—C. 27, dated 24th January 1890, with the effect that whereas statements of monthly credits in District and Taluk Treasuries on account of the arrack contract used to be sent to the Comptroller's Office every month, under Circular No. 1727, they are now sent by District Treasury Officers to the Excise Commissioner *direct*. The arrangement under the Circular No. 1727 of 27th August 1889, was made by the Comptroller, under the personal orders of the Dewan, and by way of supplementing the Dewan's Notification of 23rd August 1889. Without an independent audit of the assets by some responsible officials of the Comptroller's Office, no adequate check can be said to be provided, and therefore, it is now ordered that the statements of monthly credits in Taluk and District Treasuries be sent to, and checked and audited in, the Comptroller's Office.

7. The demand, collection and balance statement prepared in the Excise Commissioner's Office, when submitted to Government, should bear the Comptroller's certificate of credit to the amounts therein shown as collected.

8. The Comptroller, in August 1889, asked for some additional establishment for the extra work thus to be thrown upon his office. He is now authorized to entertain at once, an establishment not exceeding Rs. 100 a month, to effect the required audit of arrack accounts from 1st April 1887 and strike a correct balance of the amounts now outstanding against the contractors after eliminating therefrom all sums not pertaining to the current contract. Out of the above mentioned sum of Rs. 100, the Comptroller may, if necessary, give a personal allowance to one of the existing officials on his establishment, for supervising and being responsible for the work. The work should be taken in hand at once, and balances brought up to date within 3 months, and the fact reported to Government.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller to the Government of Mysore. } with 3 spare copies
The Excise Commissioner in Mysore. } " 9 "
The Deputy Commissioners of Districts. } " 15 "

22-8-91.

21 Copies forwarded.
24-8-91.

I. Produced by _____

at _____ (hour) on _____ (date and month) 189 , before the under

forwarded to the Wholesale Vendor of _____ (place) *at once.*

Signed)

Designation of Govern

II. Contents received and booked at the Wholesale Depôt at _____ (h

on the _____ (month and date) 189 and returned *at once.*

NOTE.—Explanation for delay if any to be appended and to be duly the Amildar.

Balance of stock when consignment was booked Gls. Drs. also to be written.)

Date _____ 189 . } (Signed)

Whole

III. Returned at _____ (hour) checked. Stock balance verified with D

produced. No takarars for liquor. (Takarars to be enquired int measured and reported to the Special Assistant Commissioner if "short" c cases occur.)

Date _____ 189 . } (Signed)

Designation of Governm

IV. Compared with Taluk "Patti" and Special Assistant Commissione (after check of quantity and amount with rates given therein), and fo

Date _____ 189 . } Signed)

Sheristadar, D

Form No. 4.

Register of Passes received from the Distillery and booked in the Taluk Cutcherry at

Month and Date.	No. of Pass.	Date and Month of Pass.	Contents of Pass.					Hour received at Taluk Office.	Hour returned from Koti.	Time allowed in Pass for transit.	Remarks as to the condition of seals, time taken in transit, breaches of the Rules, &c., and references as to reports made and brief result of each case to be recorded here in this Register.
			No.	Casks.		Total.					
				Gls.	Drs.	Gls.	Drs.				

NOTE.—A copy of the Rahadari Rules should be kept with this Register.